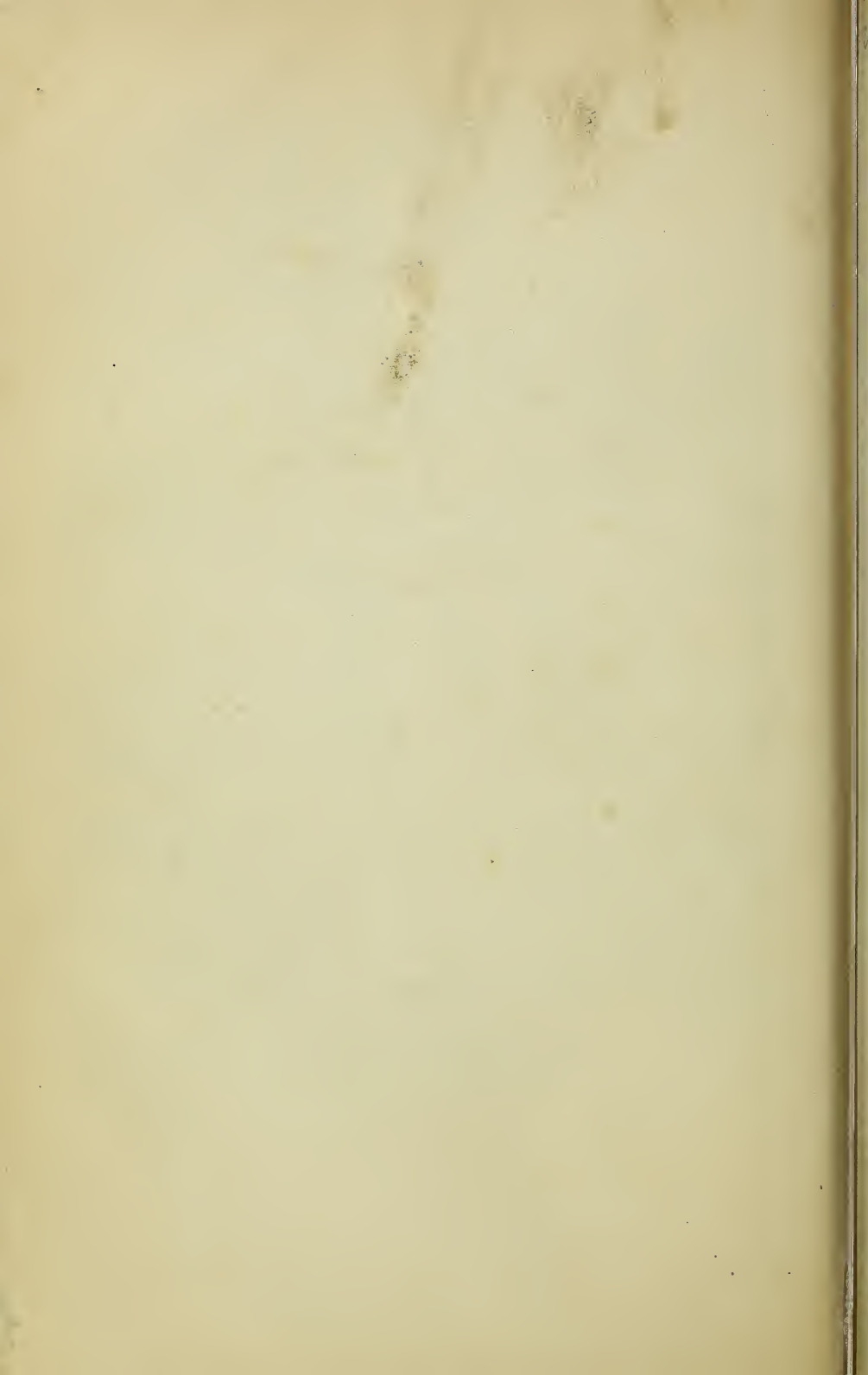


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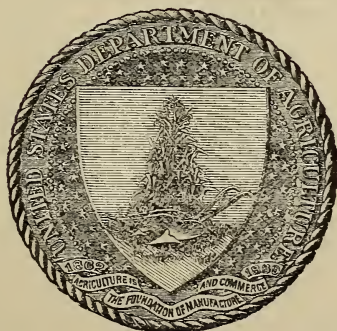
U. S. DEPARTMENT OF AGRICULTURE,
DIVISION OF STATISTICS.

LOCAL TAXATION

AS AFFECTING

FARMS.

PREPARED UNDER THE DIRECTION OF HENRY A. ROBINSON, STATISTICIAN.



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United States Department of Agriculture,

DIVISION OF STATISTICS.

U. S. DEPARTMENT OF AGRICULTURE,
DIVISION OF STATISTICS,
Washington, D. C., February 16, 1897.

SIR: I have the honor to transmit herewith, for publication, a report on local taxation as affecting farms, which is understood to be the first report of this kind in substance that has been prepared. Questions of taxation are especially important to farmers, and the results of the investigation herewith transmitted can not fail to command their attention.

I desire to acknowledge the valuable suggestions and counsel in the preparation of this report given to me by Thomas G. Shearman, esq., of New York, who has for years been an expert in questions of taxation.

Respectfully,

HENRY A. ROBINSON,
Statistician.

Hon. J. STERLING MORTON,
Secretary of Agriculture.

LOCAL TAXATION AS AFFECTING FARMS.

REASONS FOR THE INVESTIGATION.

There is probably no question in the administration of public affairs which has excited more interest among farmers all over the United States than that of local taxation. It is a subject constantly discussed in all farmers' conferences and associations, and legislation upon this subject seems to have aroused more anxiety and earnestness among farmers than legislation upon any other subject.

Nor has legislation upon any other subject been framed with more regard to the opinions of farmers. It would be difficult to name a single State in the Union in which the general methods of local taxation as they now stand were not originally dictated by farmers; and although there are a few States in which farmers have earnestly desired great changes which they have been unable to obtain, it is none the less true

that the statutes as they now exist in those very States were originally drawn up in just such form as the farmers of that day desired. This is emphatically true of the State of New York, in which farmers have for thirty years past desired more stringent tax laws, but have failed to obtain them. In fully three-fourths of all of the States the laws governing local taxation have been dictated by farmers in their present form, and include everything which any considerable number of farmers have ever demanded, as far as can be ascertained.

Only one thing which the farmers desired has been lacking, and that is a power in these laws to execute themselves as they were expected to do. In other words, the farmers have in nearly all of the States obtained all of the laws which they asked for, but they never could make these laws work. This is not because the officers charged with the administration of these laws have been opposed to their policy. In a vast majority of cases these officers have been selected by farmers, and a majority of them are farmers themselves. It will hardly do to say that they are all dishonest, and it would be untrue to say that even a majority of them are, although such a charge is very common on the part of the very farmers who elected them.

One remarkable peculiarity of the whole system of local taxation as it exists to-day is that, generally speaking, though of course with many exceptions, the system works badly and most unjustly toward farmers in those districts where the law is most faithfully, intelligently, and efficiently enforced. As a rule, all over the country the better the law is from the farmer's theoretical standpoint the worse it is for him in practice; and the more faithfully it is administered the more does the average farmer suffer from its effect.

So complete is the failure of all efforts made by farmers to enforce their favorite system of taxation that in New York, and perhaps other States, they have abandoned all endeavor to carry out a consistent scheme of taxation, and have simply resorted to a club. It is notorious that the tax laws are administered far more faithfully and efficiently in the city of New York than they are in any other part of the State; and yet the farmers of New York have always had sufficient political influence to maintain a board of equalization, which every year increases the valuation in New York City, although it is honestly made, and decreases the valuation in the interior of the State, where it is far less honestly made, for the sole purpose of taking off one or two million dollars a year from the farmers' taxes and laying them upon the large cities. The result of this "rough and tumble" method of administering the law is that the farmers of New York are much less heavily taxed, in proportion to their means, than are the farmers of Ohio, although the tax laws of Ohio are just what the farmers want them to be and the tax laws of New York are quite otherwise.

A careful investigation into the reasons for this failure of methods of taxation has long been desired, and has been the subject of much con-

sideration in this Department and elsewhere. Many independent investigations have been made, sometimes by local officials, but more often by unofficial students. The results thus ascertained fully sustain all that has thus far been said as to the inequity of the present system of local taxation; but all the statistics thus far obtainable have been subject to one objection. They have necessarily confounded the affairs of farmers with those of the residents of villages and small towns. And even where, as in Massachusetts, a census of farms has been taken separately from all other property, with a statement of the value of land, of buildings, and of movable property separately, the census makes no claim to a complete analysis in these respects.

The Secretary of Agriculture therefore directed the employment of a few experts to make a thorough investigation in purely farming districts of those facts which need to be known before any intelligent discussion of this subject can be had. They were instructed to visit as many farms as possible within the short period allowed to them and personally to inquire and estimate the value of all visible property upon each farm.

In compliance with these instructions the experts personally visited 1,114 farms in 1895, selecting the extreme eastern and western sections of the State of New York. They obtained from the owner of each farm his personal estimate of the actual market value of his entire visible property, separating buildings from land and also separating from the natural value of the land in its primitive form the value given to it by cultivation, for the purpose of studying the possible effect of that provision in the constitution of California of 1879 which directs that cultivated and uncultivated land shall be assessed alike, which provision has been very properly interpreted by the courts as meaning that the most highly cultivated land is to be assessed no higher than it would be if it were absolutely without cultivation.

The valuation of personal property has been confined strictly to that which the expert could see for himself. No inquiry has been made into the farmer's bank account, bonds and mortgages, promissory notes, or invisible property of any kind; although, by the laws of New York, farmers, as well as all other classes, are assessed for and subject to taxation upon this invisible property. Inquiry into these matters was purposely omitted, because it was obviously improbable that true answers could have been obtained. By confining the inquiry to things which the examiner could see with his own eyes he was able to correct the farmer's valuation by his own judgment; and the statistics here given are the result of full and fair consultation between the Department's agent and each individual farmer.

Every farmer visited, feeling assured from the character of his visitor—who was locally well known—that the information thus obtained would not be given to local assessors, was quite willing to give information; and the Department's agents report that the truthfulness of these

statements may be in every respect relied upon. Mistakes of judgment in such matters of opinion must of course have been very frequent; and indeed it is not likely that in any one instance were the figures exactly correct. But such errors, when distributed over a wide area, practically correct themselves, or at any rate they do not alter the relative proportions of the different farms.

The agents report that almost uniformly, when asked to give a valuation for any other purpose than that of assessment for taxation, farmers rate the value of both their land and their buildings much too high. Indeed, the sanguine disposition of farmers appears to be so great that they can hardly persuade themselves to reduce the value of their farms, even when they know that such valuation will be used as a basis for assessment. With regard to their personal property, however, their disposition is very different. Not only are they disposed to put an excessively low valuation upon their cattle, farming implements, furniture, etc., when making returns to the tax gatherer, but they are also disposed to put a valuation at least sufficiently low upon these things when making returns which they know will not be used for purposes of taxation.

The general result is that, while these statistics are given precisely as they come from the farmers themselves, the judgment of this office is that the valuations of land and buildings are, upon the average, too high, while the valuations of visible property are, upon the average, too low.

CLASSIFICATION OF TAXABLE PROPERTY.

The system of local taxation to which reference has thus far been made in general terms is that founded upon the general and plausible theory that all property of every kind, real and personal, visible or invisible, tangible or intangible, should be fully assessed at its market value and bear its equal proportion of the burdens of taxation. Under this theory the laws of many States require, and if the farmers had their way everywhere the laws of every State would require, a detailed assessment of property, separately classified, after the model of California and some other States, where the following specific enumeration is required from each taxpayer:

State bonds.	Hay.
County bonds.	Hops.
Municipal bonds.	Wool.
Other bonds.	Butter.
Jewelry.	Cheese.
Plate.	Wood.
Watches.	Lumber.
Clocks.	Coal.
Money on hand.	Farming utensils.
Deposits in bank.	Firearms.
Solvent credits.	Fixtures of stores.

Casks.
 Tanks.
 Horses, thoroughbred.
 Horses, standard bred.
 Horses, American.
 Horses, common.
 Colts.
 Cattle, beef.
 Cattle, stock.
 Calves.
 Cows, thoroughbred.
 Cows, American.
 Cows, graded.
 Cows, common.
 Hogs.
 Mules.
 Jacks.
 Jennies.
 Lambs.
 Sheep, imported.
 Sheep, fine.
 Sheep, graded.
 Sheep, common.
 Goats, common.
 Goats, Angora.
 Poultry.
 Wheat.
 Oats.
 Barley.
 Corn.
 Brandies.
 Other liquors.
 Wines.
 Beehives.
 Honey.

Fixtures of saloons.
 Fixtures of other business places.
 Goods, wares, and merchandise.
 Harness, robes, and saddles.
 Sewing machines.
 Wagons.
 Carriages.
 Bicycles.
 Tricycles.
 Steamers.
 Ships.
 Boats.
 Machinery.
 Household furniture.
 Pianos.
 Other musical instruments.
 Law libraries.
 Medical libraries.
 Other libraries.
 Tobacco.
 Broom corn.
 Quicksilver.
 Railroad rolling stock.
 Franchises.
 Electric light plants.
 Printing presses.
 Telephone boxes.
 Typewriters.
 Gas pipes.
 Water pipes.
 Ditches, mining.
 Ditches, irrigating.
 Consigned goods.
 Other property.

PREVIOUS INVESTIGATIONS.

As already stated, the practical working of this method of taxation, whether in New York, where no detailed list is required from the taxpayer, or in Massachusetts, Ohio, California, and other States, where such a list is required, has grievously disappointed the farming interest. A larger proportion of personal property is returned under the listing system than is returned under the other system; but in all cities governed under that system the proportion of personal property to real property shrinks about as much with each succeeding year as in cities where no lists are required; while the proportion of personal property belonging to farmers which is assessed and taxed under the listing system is greater than it is where that system does not exist.

These facts have been very fully set forth in official reports of the board of equalization in California and in a very full report made in Ohio by a tax commission appointed by Governor McKinley in 1893. In this last report the commission stated in most emphatic terms that

the taxation of personal property in cities was a mere farce and that it was the rural districts which bore by far the heaviest proportionate share of taxes upon personal property. This conclusion was verified by an array of statistics, apparently of the most conclusive nature.

On the other hand, private citizens of Pennsylvania, representing all interests, including the farmers, through their granges (which are there highly organized), have been for some years past engaged in investigating the problem of taxation with reference to all interests. The question of taxing land, buildings, and personal property was referred to a committee of farmers exclusively selected from leading granges. This committee reported that it would be a great benefit to farmers if all buildings, fences, planted trees, and other improvements upon land were exempted from taxation and the California idea of assessing cultivated land no higher than uncultivated were adopted, but that the abolition of the tax upon personal property would increase the burden of farmers. This report was not accompanied by any statistics, although it may very well have been founded upon a large mass of statistics which were furnished by other branches of the general commission.

It was in view of these various and conflicting suggestions, all based upon sincere opinions and supported by reference to very imperfect statistics, that the present investigation was ordered, the sole object of which is to consider the special interest of farmers as a class with regard to methods of taxation.

THE PERSONAL-PROPERTY TAX.

The counties covered by this investigation are the counties of Cattaraugus and Chautauqua, which are almost purely agricultural, though somewhat affected by vicinity to oil regions, and the county of Putnam and the upper part of Westchester County, which, while mainly agricultural, are largely affected by the vicinity of New York City and the summer residences of many wealthy people.

Condensed into the smallest space, the following are the results of the investigation of farm values in these counties:

TABLE 1.—*Value of selected farms in four counties in New York.*

County.	Value of real estate.	Same, without improvements.	Personal property.
Cattaraugus	\$697, 508	\$260, 487	\$118, 066
Chautauqua.....	1, 073, 534	494, 842	117, 647
Putnam.....	1, 970, 665	698, 021	284, 265
Westchester	3, 516, 095	1, 388, 842	467, 505
Total	7, 257, 802	2, 842, 192	987, 483

From this table it will be seen that if farms (the real estate) were assessed only at their unimproved value—that is to say, at what they would be worth without any buildings, fences, drains, or cultivation—

their assessed valuation would bear the following relation to the value of all real estate of these farms:

County.	Per cent of total value.
Cattaraugus	37.3
Chautauqua	46.1
Putnam	35.4
Westchester	39.5
Average	39.2

Having thus ascertained the proportion which the unimproved land value of farms bears to their entire real estate value, we must compare this result with the statistics of cities. These are obtainable in Massachusetts, and, unfortunately, nowhere else with even approximate accuracy. The assessments of Massachusetts have always been made with remarkable fidelity, and those of Boston are especially worthy of reliance. The assessment of May 1, 1896, showed the following results for Boston: Real estate, \$770,261,700; land, excluding buildings, \$447,169,700; personal property, visible and invisible, \$211,008,213.

This shows that the value of the land without improvements in the city of Boston amounted to 58.1 per cent of the whole value of real estate.

The total assessed value of real and personal property in Boston amounted to \$981,269,913; the personal property assessed, much more than half of which belonged to the invisible class, amounted to 21.6 per cent of the total. Excluding Boston, the total assessed value of all Massachusetts property was \$1,430,242,152; the value of assessed personal property was \$371,311,421, being 26 per cent of the whole. This shows that the largest city in the State paid a very much smaller proportion of taxes on personal property than the rest of the State paid.

It having been entirely impracticable to obtain a statement of the invisible personal property of farmers in the course of this inquiry, there are no means of comparison on that point. There is, however, very little doubt that the invisible personal property—that is to say, the money in bank, bonds and mortgages, debts due, and the like, belonging to the farmers, who are the subject of this investigation, and who are generally much more prosperous than the average of farmers throughout the Union—must have been quite as much as the amount of their visible chattels. Upon this estimate, their taxable personal property would have amounted to about 25 per cent of all their real and personal estate combined.

The actual assessment of personal property on the farms investigated was only 4.5 per cent of the assessed value of their real and personal estate, being only about one-third of the proportion which their actual visible chattels bore to their entire property. This only illustrates the utterly ineffective and really farcical character of the New York assessment laws.

Would the farmers be benefited by a more stringent assessment of personal property under listing laws? The answer is to be found in the valuations of Ohio and Missouri, where severe and stringent listing laws are in force. Thus, in Ohio, the counties which include the four great cities of Cincinnati, Cleveland, Columbus, and Toledo report personal property as worth only 26 per cent of the whole valuation of real and personal, while in the remainder of the State, which is principally rural, it amounts to 32 per cent.

Or, contrasting the four city counties with five counties of Ohio which are almost exclusively rural and contain no large towns whatever, the result is just about the same; the value of assessed personal property in the city counties is 26.25 per cent of the whole, while in the rural counties it is 32.5 per cent.

Again, comparing the county of Hamilton, containing Cincinnati, in which seven-eighths of the land consists of town lots, with the county of Medina, in which 90 per cent of the land consists of farms, we find that personal property is assessed at only 24.5 per cent of the entire valuation of the city lot owners, against 37.5 per cent of the entire valuation of the farm owners. In the State of Missouri there are only four counties which have any important cities within their limits. In these four counties personal property is assessed at less than 20 per cent of the real-estate valuation, while in the rural counties it is assessed at 46 per cent of the real-estate valuation.

These statistics, which might be multiplied without end, demonstrate that in its practical operation a tax upon personal property does, as the Ohio commissioners declare, almost invariably bear far more heavily upon farmers than it does upon the inhabitants of large and wealthy cities.

CONCLUSION.

The present investigation, for reasons already stated, has not been especially directed to an inquiry into the effect of the personal-property tax. That question has been thoroughly discussed elsewhere, upon statistics otherwise procured.

The statistics now furnished are, however, the only ones of which the Department is aware which show from actual facts the bearing upon farmers of taxes upon the entire value of real estate, including improvements, as compared with the taxing of the mere value of the land, in accordance with the idea of the constitution of California, on an uncultivated basis.

These statistics show that if farms were assessed only at their strictly unimproved value, that would be less than 40 per cent of the improved value, while, on the other hand, an assessment of city lots upon their unimproved value would amount to rather more than 58 per cent of the improved value.

The great advantage which would accrue to the farmer by this change is manifest from this simple statement, but in order to make it perfectly clear it is necessary to give a further explanation.

Supposing a State to exist in which the entire value of the real estate were equally divided between cities and farms, then, under the system of taxing real estate at its full value, if taxes for \$1,000,000 were levied on real estate the cities would pay \$500,000 and the farms \$500,000.

But if the assessed value of real estate were in each case reduced to the actual value of the land, excluding buildings, improvements, and cultivation, the cities would pay \$597,000, and the farms would pay \$403,000, making a reduction of 19.4 per cent in the burdens on the farm.

EXPLANATION OF TABLES.

Table 2 is the base table of the report. It shows that 1,114 farms are embraced in the report, situated in 27 townships in 4 counties in the State of New York, two of the counties—Cattaraugus and Chautauqua—being situated in the western part of the State, and the other two—Putnam and Westchester—being situated in the eastern part, near enough to New York City to feel its influence, perhaps to some extent, upon farm values. In these farms there are 76,474 acres of cultivated land, having an average value of \$41, and altogether worth \$3,135,519. The uncultivated land in these farms has an area of 64,766 acres, an average value of \$15 per acre, and a total value of \$958,072. The buildings on these farms have a value of \$3,164,211. These three classes of real estate—the cultivated land, the uncultivated land, and the buildings—represent the entire real estate in these farms, and their total value is \$7,257,802.

The experts who collected this information were directed to ascertain the unimproved value of the land—that is, what the entire land, cultivated and uncultivated, would be worth if uncultivated and unimproved, with suitable allowances for favorable or unfavorable situations, for fertility, for tillable qualities, and for other matters affecting value. After consulting with the farm owners the experts arrived at the unimproved value of \$2,842,192 for these farms. The farm personal property is valued at \$987,483. The valuation adopted by assessors is: Real estate, \$4,419,133; personal estate, \$207,800; total, \$4,626,933. The entire tax paid for these farms and the personal property connected therewith is \$42,656.80.

Table 3 represents the percentage that the various classes of farm property are of the total value. It will be observed in this table that the personal property and the real estate columns equal 100, that the cultivated and uncultivated land equal the total land, and that the buildings and total land equal the total real estate.

The personal property is 12 per cent of the entire real and personal values, and consequently the real estate is 88 per cent. The cultivated land is 38 per cent, the uncultivated land 11.6 per cent, and the total land 49.6 per cent, while the building value is 38.4 per cent of the value of real and personal property combined. Table 3 and the succeeding tables are all computed from the base, Table 2.

Table 4 exhibits the percentage that the unimproved land value is

of the value of all real and personal estate. It is shown that the unimproved land value is 39.2 per cent of the existing value of the real estate, and that it is 34.5 per cent of the existing value of both real and personal estate.

Table 5 presents the percentage that the assessed valuation of real and personal property, respectively, is of their total assessed valuation. The two columns of the table equal 100 per cent on each line. The result of the computations is that the assessed valuation of real estate is 95.5 per cent of the assessed valuation of both real and personal property, and that the assessed valuation of the personal estate is 4.5 per cent of the total.

In Table 6 is shown the percentage that the assessed valuation is of the true valuation, with a separation of the entire property into real and personal. The valuation that the assessors placed upon the real estate of these farms is 60.9 per cent of the true value of the assessed real estate; the assessed valuation of personal estate is 21 per cent of its true value, and the assessed valuation of both classes of property is 56.1 per cent of their combined true value.

Computations have been made for Table 7 to determine the rate that the present amount of taxes would be on the unimproved value of the land in these farms, to compare with the present rate of taxes on the assessed valuation of the real and personal property of the farms. The actual present rate is 0.92 of 1 per cent, and the rate as it would be if levied on the unimproved value of the land, the same amount of taxes being raised, is 1.50 per cent.

TABLE 2.—*Area, value, and taxation of selected farms in specified townships and counties in New York.*

Counties and town- ships.	Number of farms.	Cultivated land.			Uncultivated land.		
		Acres.	Value.		Acres.	Value.	
			Per acre.	Total.		Per acre.	Total.
<i>Cattaraugus County.</i>							
Carrollton.....	15	1, 085	\$26	\$27, 915	1, 704	\$8	\$12, 859
Coldspring.....	20	730	30	21, 932	1, 485	10	14, 333
Dayton.....	19	1, 837	30	55, 005	1, 675	11	18, 244
Ellicottville.....	15	1, 003	26	25, 880	2, 125	7	14, 913
Leon.....	18	1, 041	32	32, 997	1, 335	12	15, 425
Mansfield.....	14	932	25	23, 193	1, 543	9	13, 744
New Albion.....	18	1, 007	27	27, 251	1, 011	10	9, 671
Perrysburg.....	22	1, 060	39	41, 113	913	18	16, 033
Persia.....	13	557	27	14, 894	811	8	6, 598
Redhouse.....	19	386	19	7, 468	1, 103	4	4, 598
South Valley.....	15	290	17	5, 010	1, 386	2	2, 456
Total.....	188	9, 934	28	282, 658	15, 091	9	128, 874
<i>Chautauqua County.</i>							
Chautauqua.....	24	1, 212	40	48, 919	2, 739	12	33, 179
Clymer.....	14	533	29	15, 376	1, 173	9	11, 137
Frenchcreek.....	18	926	27	24, 867	1, 872	9	16, 140
Mina.....	19	835	20	17, 070	1, 688	6	10, 398
Pomfret.....	24	1, 098	88	96, 445	723	35	25, 003
Portland.....	20	1, 066	106	113, 505	287	21	6, 064
Ripley.....	17	928	98	90, 814	772	33	25, 105
Sherman.....	21	1, 006	28	28, 630	1, 780	10	18, 542
Westfield.....	23	1, 208	125	150, 847	628	20	12, 283
Total.....	180	8, 812	67	586, 473	11, 662	14	157, 851

TABLE 2.—Area, value, and taxation of selected farms in specified townships and counties in New York—Continued.

County and town- ship.	Number of farms.	Cultivated land.			Uncultivated land.		
		Acres.	Value.		Acres.	Value.	
			Per acre.	Total.		Per acre.	Total.
<i>Putnam County.</i>							
Carmel	102	8,089	\$39	\$312,690	4,386	\$20	\$87,777
Kent	94	7,952	21	169,055	7,848	9	72,581
Patterson	74	6,004	31	183,210	6,385	13	84,355
Putnam Valley	75	3,539	26	91,510	3,857	10	39,087
Total	345	25,584	30	756,465	22,476	13	283,800
<i>Westchester County.</i>							
Bedford	125	10,812	40	435,370	6,151	21	131,569
Somers	130	12,537	48	597,499	5,124	25	130,542
Yorktown	146	8,795	54	477,054	4,262	29	125,436
Total	401	32,144	47	1,509,923	15,537	25	387,547
Grand total ..	1,114	76,474	41	3,135,519	64,766	15	958,072

Counties and town- ships.	Build- ings.	Real estate.		Personal property.	Present assessment.			Tax.
	Value.	Total value.	Unim- proved value.	Value.	Total.	Real.	Personal.	
<i>Cattaraugus County.</i>								
Carrollton	\$22,505	\$63,279	\$22,066	\$9,593	\$18,240	\$16,640	\$1,600	\$458.41
Coldspring	24,721	60,986	25,927	9,607	27,765	26,965	800	559.76
Dayton	45,406	118,655	44,278	18,659	60,945	58,945	2,000	1,001.46
Ellicottville	26,658	67,451	26,643	15,568	48,030	42,430	5,600	858.48
Leon	31,892	80,114	29,287	12,802	49,775	49,275	500	773.26
Mansfield	32,659	69,596	24,994	11,373	55,990	53,990	2,000	767.06
New Albion	22,996	59,918	23,647	11,064	35,100	35,100	.....	748.77
Perrysburg	34,570	91,716	39,258	12,222	40,320	37,570	2,750	685.68
Persia	18,495	39,987	13,314	6,561	16,900	16,900	.....	254.76
Redhouse	16,922	28,988	7,173	5,717	12,860	12,060	800	264.07
South Valley	9,352	16,818	3,900	4,900	6,053	6,053	.....	277.27
Total	285,976	697,508	260,487	118,066	371,978	355,928	16,050	6,648.98
<i>Chautauqua County</i>								
Chautauqua	45,266	127,364	60,563	21,476	87,090	59,440	27,650	1,403.00
Clymer	21,843	48,356	18,864	8,138	28,200	26,700	1,500	362.99
Frenchcreek	26,231	67,238	27,478	12,421	40,525	40,525	.....	671.27
Mina	27,670	55,138	17,826	11,961	39,790	38,590	1,200	531.94
Pomfret	40,999	162,447	81,166	14,716	58,950	58,750	200	1,004.74
Portland	39,126	158,695	68,614	10,681	54,300	52,700	1,600	598.02
Ripley	29,231	145,150	75,584	9,835	65,200	65,200	.....	680.46
Sherman	42,740	89,912	33,484	15,772	60,700	58,500	2,200	714.41
Westfield	56,104	219,234	111,263	12,647	129,800	116,300	13,500	1,449.16
Total	329,210	1,073,534	494,842	117,647	564,555	516,705	47,850	7,395.99
<i>Putnam County.</i>								
Carmel	359,800	760,267	281,337	101,475	613,150	568,150	45,000	6,111.00
Kent	193,300	434,936	158,215	63,700	281,600	259,600	22,000	2,808.00
Patterson	269,900	537,465	165,985	76,100	325,500	319,500	6,000	2,436.45
Putnam Valley	107,400	237,997	92,484	40,990	155,800	153,800	2,000	1,552.09
Total	930,400	1,970,665	698,021	284,265	1,376,050	1,301,050	75,000	12,907.45
<i>Westchester County.</i>								
Bedford	591,700	1,158,639	407,345	177,075	867,775	853,775	14,000	8,673.00
Somers	606,950	1,334,991	537,624	176,950	911,312	857,412	53,900	4,288.35
Yorktown	419,975	1,022,465	443,873	113,480	535,263	534,263	1,000	2,743.03
Total	1,618,625	3,516,095	1,388,842	467,505	2,314,350	2,245,450	68,900	15,704.38
Grand total..	3,164,211	7,257,802	2,842,192	987,483	4,626,933	4,419,133	207,800	42,656.80

TABLE 3.—Percentage of the various classes of farm property of the total value.

Counties and townships.	Total real estate.	Land.			Buildings.	Personal property.
		Total.	Culti- vated.	Unculti- vated.		
<i>Cattaraugus County.</i>						
Carrollton	86.8	55.9	38.3	17.6	30.9	13.2
Coldspring	86.4	51.4	31.1	20.3	35.0	13.6
Dayton	86.4	53.3	40.0	13.3	33.1	13.6
Ellicottville	81.3	49.2	31.2	18.0	32.1	18.7
Leon	86.2	52.1	35.5	16.6	34.1	13.8
Mansfield	85.0	45.6	28.6	17.0	40.3	14.1
New Albion	84.4	52.0	38.4	13.6	32.4	15.6
Perrysburg	88.2	55.0	39.6	15.4	33.3	11.8
Persia	85.0	46.2	32.0	14.2	39.7	14.1
Redhouse	83.5	34.7	21.5	13.2	48.8	16.5
South Valley	77.4	34.4	23.1	11.3	43.0	22.6
Total	85.5	50.4	34.6	15.8	35.1	14.5
<i>Chautauqua County.</i>						
Chautauqua	85.6	55.2	32.9	22.3	30.4	14.4
Clymer	85.6	46.9	27.2	19.7	38.7	14.4
Frenchcreek	84.4	51.5	31.2	20.3	32.9	15.6
Mina	82.2	41.0	25.5	15.5	41.2	17.8
Pomfret	91.7	68.5	54.4	14.1	23.2	8.3
Portland	93.7	70.6	67.0	3.6	23.1	6.3
Ripley	93.7	74.8	58.6	16.2	18.9	6.3
Sherman	85.1	44.7	27.1	17.6	40.4	14.9
Westfield	94.5	70.3	65.0	5.3	24.2	5.5
Total	90.1	62.5	49.2	13.3	27.6	9.9
<i>Putnam County.</i>						
Carmel	88.2	46.5	36.3	10.2	41.7	11.8
Kent	86.9	48.3	33.8	14.5	38.6	13.1
Patterson	87.6	43.6	29.9	13.7	44.0	12.4
Putnam Valley	85.3	46.8	32.8	14.0	38.5	14.7
Total	87.4	46.1	33.5	12.6	41.3	12.6
<i>Westchester County.</i>						
Bedford	86.7	42.4	32.6	9.8	44.3	13.3
Somers	88.3	48.1	39.5	8.6	40.2	11.7
Yorktown	90.0	53.0	42.0	11.0	37.0	10.0
Total	88.2	47.6	37.9	9.7	40.6	11.8
Grand total	88.0	49.6	38.0	11.6	33.4	12.0

TABLE 4.—Percentage of unimproved land value of value of all real and personal estate.

Counties and townships.	Percentage of value of all—		Counties and townships.	Percentage of value of all—	
	Real es- tate.	Real and personal estate.		Real es- tate.	Real and personal estate.
<i>Cattaraugus County.</i>			<i>Chautauqua County—Cont'd.</i>		
Carrolton	34.9	30.3	Sherman	37.2	31.7
Coldspring	42.5	36.7	Westfield	50.8	48.0
Dayton	37.3	32.2			
Ellicottville	39.5	32.1	Total.....	46.1	41.5
Leon	36.6	31.5			
Mansfield	35.9	30.9	<i>Putnam County.</i>		
New Albion	29.5	33.3	Carmel	37.0	32.6
Perrysburg	42.8	37.8	Kent	36.4	31.6
Persia	33.3	28.6	Patterson	30.9	27.1
Redhouse	24.7	20.7	Putnam Valley	38.9	33.1
South Valley	23.2	18.0			
Total.....	37.3	31.9	Total.....	35.4	31.0
<i>Chautauqua County.</i>			<i>Westchester County.</i>		
Chautauqua	47.6	40.7	Bedford	35.2	30.5
Clymer	39.0	33.4	Somers	40.3	35.6
Frenchcreek	40.9	34.5	Yorktown	43.4	39.1
Mina	32.3	26.6			
Pomfret	50.0	45.8	Total.....	39.5	31.9
Portland	43.2	40.5			
Ripley	52.1	48.8	Grand total.....	39.2	34.5

TABLE 5.—Percentages of assessed valuation of real and personal property of their total assessed valuation.

Counties and townships.	Percentage for—		Counties and townships.	Percentage for—	
	Real estate.	Personal estate.		Real estate.	Personal estate.
<i>Cattaraugus County.</i>			<i>Chautauqua County—Cont'd.</i>		
Carrollton.....	91.2	8.8	Sherman.....	96.4	3.6
Coldspring.....	97.1	2.9	Westfield.....	89.6	10.4
Dayton.....	96.7	3.3	Total.....	91.5	8.5
Ellicottville.....	88.3	11.7	<i>Putnam County.</i>		
Leon.....	99.0	1.0	Carmel.....	92.7	7.3
Mansfield.....	96.4	3.6	Kent.....	92.2	7.8
New Albion.....	100.0	0.0	Patterson.....	98.2	1.8
Perrysburg.....	93.2	6.8	Putnam Valley.....	98.7	1.3
Persia.....	100.0	0.0	Total.....	94.5	5.5
Redhouse.....	93.8	6.2	<i>Westchester County.</i>		
South Valley.....	100.0	0.0	Bedford.....	93.4	1.6
Total.....	95.7	4.3	Somers.....	94.1	5.9
<i>Chautauqua County.</i>			Yorktown.....	99.8	0.2
Chautauqua.....	68.3	31.7	Total.....	97.0	3.0
Clymer.....	94.7	5.3	Grand total.....	95.5	4.5
Frenchcreek.....	100.0	0.0			
Mina.....	97.0	3.0			
Pomfret.....	99.7	0.3			
Portland.....	97.1	2.9			
Ripley.....	100.0	0.0			

TABLE 6.—Percentage of assessed of true valuation.

Counties and townships.	Percentage for—			Counties and townships.	Percentage for—		
	Total.	Real estate.	Personal estate.		Total.	Real estate.	Personal estate.
<i>Cattaraugus County.</i>				<i>Chautauqua County—Con.</i>			
Carrollton.....	25.0	26.3	16.7	Sherman.....	57.4	65.1	13.9
Coldspring.....	39.3	44.2	8.3	Westfield.....	56.0	53.0	106.7
Dayton.....	44.4	49.7	10.7	Total.....	47.4	48.1	40.7
Ellicottville.....	57.9	62.9	36.0	<i>Putnam County.</i>			
Leon.....	53.6	61.5	3.9	Carmel.....	71.2	74.7	44.3
Mansfield.....	69.1	77.6	17.6	Kent.....	56.2	59.7	33.5
New Albion.....	49.4	58.6	.....	Patterson.....	53.1	59.4	7.9
Perrysburg.....	38.8	41.0	22.5	Putnam Valley.....	55.8	64.6	4.9
Persia.....	36.3	42.3	.....	Total.....	61.0	66.0	26.4
Redhouse.....	37.1	41.6	14.0	<i>Westchester County.</i>			
South Valley.....	27.9	36.0	.....	Bedford.....	65.0	73.7	7.9
Total.....	45.6	51.0	13.6	Somers.....	60.3	64.2	30.5
<i>Chautauqua County.</i>				Yorktown.....	47.1	52.3	0.9
Chautauqua.....	58.5	46.7	128.7	Total.....	58.1	63.9	14.7
Clymer.....	49.9	55.2	18.4	Grand total.....	56.1	60.9	21.0
Frenchcreek.....	50.9	60.3	.....			
Mina.....	59.3	70.0	10.0				
Pomfret.....	33.3	36.2	1.4				
Portland.....	32.1	33.2	15.0				
Ripley.....	42.1	44.9	.....			

TABLE 7.—Comparative rates of taxation.

Counties and townships.	Present rate of taxes on assessed valuation of real and personal property.	Rate that present taxes would be on unimproved value of land.	Counties and townships.	Present rate of taxes on assessed valuation of real and personal property.	Rate that present taxes would be on unimproved value of land.
<i>Cattaraugus County.</i>			<i>Chautauqua County—Con.</i>		
Carrollton.....	2.51	2.08	Sherman.....	1.13	2.13
Coldspring.....	2.02	2.16	Westfield.....	1.12	1.30
Dayton.....	1.64	2.26	Total.....	1.31	1.49
Ellicottville.....	1.79	3.22	<i>Putnam County.</i>		
Leon.....	1.55	2.64	Carmel.....	1.00	2.17
Mansfield.....	1.37	3.07	Kent.....	1.00	1.77
New Albion.....	2.13	3.17	Patterson.....	.75	1.47
Perrysburg.....	1.70	1.75	Putnam Valley.....	1.00	1.68
Persia.....	1.51	1.91	Total.....	.94	1.85
Redhouse.....	2.05	3.68	<i>Westchester County.</i>		
South Valley.....	4.58	7.11	Bedford.....	1.00	2.13
Total.....	1.79	2.55	Somers.....	.47	.80
<i>Chautauqua County.</i>			Yorktown.....	.51	.62
Chautauqua.....	1.61	2.32	Total.....	.68	1.13
Clymer.....	1.29	1.92	Grand total.....	.92	1.50
Frenchcreek.....	1.66	2.44			
Mina.....	1.34	2.98			
Pomfret.....	1.70	1.24			
Portland.....	1.10	.87			
Ripley.....	1.01	.87			